

**ASSEMBLY BILL**

**No. 1700**

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**Introduced by Assembly Member La Malfa**

February 23, 2007

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An act to add Section 17053.55 to the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 1700, as introduced, La Malfa. Personal income taxes: credit: volunteer firefighters.

The Personal Income Tax Law authorizes various credits against the taxes imposed by that law.

This bill would authorize a credit against that tax for each taxable year beginning on and after January 1, 2008, in an amount equal to the amount paid or incurred by a volunteer firefighter during the taxable year for qualified volunteer firefighter expenses, as defined.

This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 17053.55 is added to the Revenue and
- 2 Taxation Code, to read:
- 3 17053.55. (a) For each taxable year beginning on or after
- 4 January 1, 2008, there shall be allowed as a credit against the “net
- 5 tax,” as defined in Section 17039, of a volunteer firefighter an
- 6 amount equal to the amount paid or incurred during the taxable
- 7 year for qualified volunteer firefighter expenses.

1 (b) For purposes of this section, all of the following apply:

2 (1) “Qualified volunteer firefighter expenses” means the amount  
3 paid or incurred by a volunteer firefighter, for which the firefighter  
4 was not reimbursed, for training and equipment that was required  
5 to be obtained in order to serve as a volunteer firefighter.

6 (2) “Volunteer firefighter” means a person registered as an  
7 active firefighting member of any regularly organized volunteer  
8 fire department having official recognition, and full or partial  
9 support of the government of the county, city, town, or district in  
10 which the volunteer fire department is located in the state.

11 (c) No deduction shall be allowed as otherwise provided in this  
12 part for that portion of expenses paid or incurred for the taxable  
13 year which is equal to the amount of the credit allowed under this  
14 section attributable to those expenses.

15 (d) In the case where the credit allowed by this section exceeds  
16 the “net tax,” the excess may not be carried over to reduce the “net  
17 tax” in succeeding years.

18 SEC. 2. This act provides for a tax levy within the meaning of  
19 Article IV of the Constitution and shall go into immediate effect.